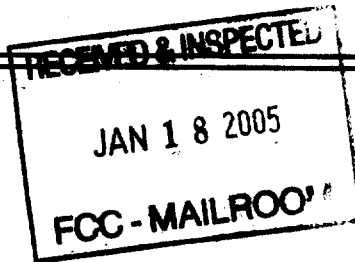




STATE OF IOWA

THOMAS J. VILSACK
GOVERNOR
SALLY J. PEDERSON
LT. GOVERNOR

IOWA UTILITIES BOARD
IOWA DEPARTMENT OF COMMERCE



December 30, 2004

Marlene H. Dortch
Office of the Secretary
Federal Communications Commission
445 - 12th Street, S.W., Room TW-A306
Washington, DC 20554

DOCKET FILE COPY ORIGINAL

Irene Flannery
Vice President, High Cost & low Income Division
Universal Service Administrative Company
2000 L Street, NW - Suite 200
Washington, DC 20036

Re: Certification Of High Cost Support For Rural Carriers And Competitive ETCs
Pursuant To 47 C.F.R. § 54.314, CC Docket No. 96-45

Dear Ms. Dortch / Ms. Flannery:

On September 27, 2004, the Iowa Utilities Board (Board) filed a certification regarding federal high cost support provided to rural carriers and competitive ETCs in the state. On October 27, 2004, the Board granted ETC status to Mahaska Communications Group, LLC (Mahaska). On December 14, 2004, Mahaska filed a certification with the Board (Study Area Code 359073). This carrier should be added to Iowa's list of carriers certified by the Board pursuant to section 54.314 of the FCC's rules (47 C.F.R. § 54.314).

Please contact the undersigned if there are any questions concerning this matter.

Sincerely,

Judi K. Cooper
Executive Secretary
Iowa Utilities Board

/jrl

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